

NONMAJOR CAPITAL PROJECTS FUNDS
BALANCE SHEETS (LEGAL BASIS) ^(a)
DECEMBER 31, 2003

	BUILDING REPAIR & REPLACEMENT ^(b)	OFFICE OF INFORMATION RESOURCE CAPITAL	TECHNOLOGY 1997 BONDS ^(b)	TECHNOLOGY SYSTEMS CAPITAL
ASSETS				
Cash and cash equivalents	\$ 5,933,302	\$ 4,184,055	\$ 1,673,675	\$ 3,787,429
Accounts receivable	24,088	-	-	-
Due from other funds	642,100	1,329,599	-	13,131
TOTAL ASSETS	<u>\$ 6,599,490</u>	<u>\$ 5,513,654</u>	<u>\$ 1,673,675</u>	<u>\$ 3,800,560</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 285,379	\$ 337,780	\$ 11,450	\$ 28,369
Retainage payable	64,194	-	-	-
Due to other funds	1,535,109	24,470	113,616	758,038
Wages payable	559	16,176	-	9,518
Custodial accounts	537	-	-	-
Total liabilities	<u>1,885,778</u>	<u>378,426</u>	<u>125,066</u>	<u>795,925</u>
Fund balance				
Reserved for encumbrances	27,748,704	1,001,330	126,200	-
Undesignated (deficit)	(23,034,992)	4,133,898	1,422,409	3,004,635
Total fund balances	<u>4,713,712</u>	<u>5,135,228</u>	<u>1,548,609</u>	<u>3,004,635</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,599,490</u>	<u>\$ 5,513,654</u>	<u>\$ 1,673,675</u>	<u>\$ 3,800,560</u>

NONMAJOR CAPITAL PROJECTS FUNDS
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (LEGAL BASIS) ^(a)
FOR THE YEAR ENDED DECEMBER 31, 2003

	BUILDING REPAIR & REPLACEMENT	OFFICE OF INFORMATION RESOURCE CAPITAL	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL
REVENUES				
Intergovernmental revenues	\$ 1,213,885	\$ -	\$ -	\$ -
Charges for services	2,195,700	831,598	-	-
Interest earnings	173,993	51,054	57,011	103,944
Miscellaneous revenues	461,248	-	-	-
TOTAL REVENUES	<u>4,044,826</u>	<u>882,652</u>	<u>57,011</u>	<u>103,944</u>
EXPENDITURES				
Current				
General government services	8,245,545	46,310	1,280,947	212,274
Debt service				
Interest and other debt service costs	2,922	-	-	-
Capital outlay				
General government services	52,080,894	1,708,149	261,934	6,595
TOTAL EXPENDITURES	<u>60,329,361</u>	<u>1,754,459</u>	<u>1,542,881</u>	<u>218,869</u>
Deficiency of revenues under expenditures	(56,284,535)	(871,807)	(1,485,870)	(114,925)
OTHER FINANCING SOURCES (USES)				
Transfers in	55,388,700	4,462,366	-	-
Transfers out	(227,171)	-	(136,177)	(753,414)
TOTAL OTHER FINANCING SOURCES (USES)	<u>55,161,529</u>	<u>4,462,366</u>	<u>(136,177)</u>	<u>(753,414)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,123,006)	3,590,559	(1,622,047)	(868,339)
Fund balances - January 1, 2003	5,836,718	1,544,669	3,170,656	3,872,974
Fund balances - December 31, 2003	<u>\$ 4,713,712</u>	<u>\$ 5,135,228</u>	<u>\$ 1,548,609</u>	<u>\$ 3,004,635</u>

^(a) The Building Repair and Replacement Fund, the Office of Information Resource Capital Fund, the Technology 1997 Bond Fund, and the Technology Systems Capital Fund (formerly Core GIS Capital Project Fund) are presented on a legal basis which includes the unspent portions of bond proceeds legally deposited in these funds but are reported in Internal Service Funds under the GAAP basis.

^(b) During 2003 the portions of proceeds belonging to the Internal Service Funds were fully spent. As a result, the legal basis and GAAP basis balance sheets are identical.